



Sales Tax Exemption for Certain Triple A Professional Baseball Sports Facilities

Louisiana Department of Revenue
Taxpayer Services Division
P.O. Box 201
Baton Rouge, LA 70821-0201
(225) 219-7356
(225) 219-6236 (Fax)

Louisiana Revised Statute 39:467(A)(2) provides a state and local sales tax exemption for open baseball stadiums owned and operated by the state, or any of its agencies, boards, or commissions.

To qualify for the exemption, the facility must meet all of the following criteria:

1. Have a seating capacity of at least 10,000;
2. Have a professional sports franchise that participates in Class Triple A professional baseball; and
3. Be located within a body politic and corporate and political subdivision of the state composed of more than one parish.

Qualifying facilities are exempt from the state and local sales tax as follows:

1. Exempt from collecting sales tax on admission, parking, tours, sales, or activities provided by any event in the facility.
2. Paying sales tax on purchases of services provided at the facility or tangible personal property delivered to and used at the facility.

Exception: Trade shows or other events at which the sale of goods or property is the primary purpose of the show or event do not qualify for the exemption.

Exemption Applicant					
Legal Name of Applicant			Trade Name of Applicant		
Local Address			Mailing Address		
City	State	Zip Code	City	State	Zip Code
State Sales Tax Account Number			Telephone Number		

I certify that the above applicant meets the exemption's qualifications and agree to enforce the exemption as required by LA R.S. 39:467(A)(2).

Signature

Title

Date

For Official Use	
<input type="checkbox"/>	Approved
<input type="checkbox"/>	Disapproved
Signature of Department Representative	Date

This certificate may be reproduced and copies presented to vendors to claim the exemption from the sales and use tax until notified in writing that this exemption has been suspended, repealed, or revoked.